

### **ABSTRACT OF THE DISCLOSURE**

1           A semiconductor device is disclosed including an IGFET (insulated gate field effect  
2 transistor) and a method of manufacturing the same. The semiconductor device may include  
3 an oxide film (115) or a nitride film (106) provided on a side surface of a gate electrode in  
4 such a manner that an overhang condition may not occur. In this way, operating  
5 characteristics of the IGFET may not be deteriorated and voids may not appear in filling  
6 regions of an interlayer insulating film so that isolation characteristics may not be  
7 deteriorated.